

Revenue Option	Size of Tax/Fee Increase	Annual Revenue Raised	Required Increase to Raise \$1 Billion	Evaluation of Option	Description
<b>Vehicle-Related Taxes and Fees</b>					
<b>Vehicle Registration Fee</b>	\$1 for autos / \$2 for trucks	\$366 million	\$2.75 for light duty vehicles, \$5.50 for trucks	Strong	Annual national registration fee for cars and trucks
<b>Driver's License Surcharge</b>	\$1	\$208 million	\$4.81	Weak	Charge per license
<b>Vehicle Sales Tax</b>	1 percent	\$828 million	1.2 percent	Moderate	Tax on new and used light duty vehicle sales
<b>Auto-Related Sales Tax</b>	1 percent	\$400 million	2.5 percent	Weak	Sales tax on vehicle-related products and services
<b>Auto-Related Tire Tax</b>	\$1	\$280 million	\$3.60	Strong	Tax on new tires for light duty vehicles
<b>Bicycle Tire Tax</b>	\$5	\$75 million	n/a	Weak	Tax on new bicycle tires
<b>New Motor Fuel-Related Taxes</b>					
<b>Carbon Tax / Cap and Trade</b>	n/a	n/a	n/a	Strong	Tax on carbon in motor vehicle fuels
<b>Imported Oil Tariff</b>	\$1	\$4.4 billion	\$0.23	Strong	Per barrel tax on imported oil
<b>Motor Fuel Sales Tax</b>	1 percent	\$3.6-\$7.2 billion	0.14-0.28 percent	Strong	Tax imposed on full retail cost of motor fuels
<b>Broad-Based Taxes and General Revenues</b>					
<b>National General Sales Tax</b>	0.1 percent	\$3.3 billion	0.03 percent	Weak	Tax on net purchase price for all retail items
<b>Personal Income Tax</b>	0.1 percent	\$1 billion	0.1 percent	Weak	Increase in personal income tax rate
<b>Business Income Tax</b>	0.1 percent	\$350 million	0.3 percent	Weak	Increase in business income tax rate
<b>General Fund Revenues</b>	n/a	n/a	n/a	n/a	Allocate revenues from General Fund
<b>Freight-Related Taxes</b>					
<b>Container Fees</b>	\$10	\$500 million	\$20	Strong	Fee per container moving through U.S. ports
<b>Freight Waybill (Trucks)</b>	0.1 percent	\$620 million	0.16 percent	Moderate	Sales tax on truck freight bills
<b>Freight Waybill (All)</b>	0.1 percent	\$740 million	0.14 percent	Moderate	Sales tax on all freight bills
<b>Harbor Maintenance Tax</b>	0.01 percent	\$110 million	0.089 percent	Moderate	Tax on value of passenger tickets and commercial cargo at federally maintained harbors

<b>Customs Duties</b>	1 percent	\$286 million	3.5 percent	Strong	Surcharge on all customs duties
<b>Weight Tax (Trucks)</b>	1 cent	\$107 million	9.45 cents	Weak	Per ton tax on truck freight movements
<b>Weight Tax (All)</b>	1 cent	\$155 million	6.35 cents	Weak	Per ton tax on all freight movements
<b>Weight and Distance Tax (Trucks)</b>	0.1 cent	\$1.2 billion	0.08 cents	Weak	Per ton-mile tax on truck freight movements
<b>Weight and Distance Tax (All)</b>	0.1 cent	\$4.2 billion	0.02 cents	Weak	Per ton-mile tax on all freight movements
<b>Tolling and Road Pricing Options</b>					
<b>Facility Level Tolling and Pricing</b>	n/a	n/a	n/a	Strong	Application of tolls and/or pricing to fund specific investments
<b>Cordon Pricing</b>	n/a	n/a	n/a	Weak	Access charges for designated urban areas
<b>Mileage-based user fee (VMT)</b>	1 cent	\$30 billion	0.033 cents	Strong	Cent per mile charge on all vehicles and roads
<b>Other Options</b>					
<b>Passenger Facility Charges (PFC)</b>	n/a	n/a	n/a	n/a	Increase the cap on PFCs and/or broaden activities eligible for PFC funding
<b>Development and Impact Fees</b>	n/a	n/a	n/a	n/a	Targeted taxes on beneficiaries of transport investments